

Part III – Administrative, Procedural, and Miscellaneous

Extension of Replacement Period for Livestock Sold on Account of Drought in Specified Counties

Notice 2006-91

SECTION 1. PURPOSE

This notice provides guidance regarding an extension of the replacement period under § 1033(e) of the Internal Revenue Code for livestock sold on account of drought in specified counties.

SECTION 2. BACKGROUND

.01 Nonrecognition of Gain on Involuntary Conversion of Livestock.

Section 1033(a) generally provides for nonrecognition of gain when property is involuntarily converted and replaced with property that is similar or related in service or use. Section 1033(e)(1) provides that a sale or exchange of livestock (other than poultry) held by a taxpayer for draft, breeding, or dairy purposes in excess of the number that would be sold following the taxpayer's usual business practices is treated as an involuntary conversion if the livestock is sold or exchanged solely on account of drought, flood, or other weather-related conditions.

.02 Replacement Period. Section 1033(a)(2)(A) generally provides that gain from an involuntary conversion is recognized only to the extent the amount realized on the conversion exceeds the cost of replacement property purchased

during the replacement period. If a sale or exchange of livestock is treated as an involuntary conversion under § 1033(e)(1) and is solely on account of drought, flood, or other weather-related conditions that result in the area being designated as eligible for assistance by the federal government, § 1033(e)(2)(A) provides that the replacement period ends four years after the close of the first taxable year in which any part of the gain from the conversion is realized. Section 1033(e)(2)(B) provides that the Secretary may extend this replacement period on a regional basis for such additional time as the Secretary determines appropriate if the weather-related conditions that resulted in the area being designated as eligible for assistance by the federal government continue for more than three years. Section 1033(e)(2) is effective for any taxable year with respect to which the due date (without regard to extensions) for a taxpayer's return is after December 31, 2002.

SECTION 3. EXTENSION OF REPLACEMENT PERIOD UNDER SECTION 1033(e)(2)(B).

Notice 2006-82, 2006-39 I.R.B. 529, provides for extensions of the replacement period under § 1033(e)(2)(B). If a sale or exchange of livestock is treated as an involuntary conversion on account of drought and the taxpayer's replacement period is determined under § 1033(e)(2)(A), the replacement period will be extended under § 1033(e)(2)(B) and Notice 2006-82 until the end of the taxpayer's first taxable year ending after the first drought-free year for the applicable region. For this purpose, the first drought-free year for the applicable region is the first 12-month period that (1) ends August 31; (2) ends in or after the

last year of the taxpayer's 4-year replacement period determined under § 1033(e)(2)(A); and (3) does not include any weekly period for which exceptional, extreme, or severe drought is reported for any location in the applicable region. The applicable region is the county that experienced the drought conditions on account of which the livestock was sold or exchanged and all counties that are contiguous to that county.

A taxpayer may determine whether exceptional, extreme, or severe drought is reported for any location in the applicable region by reference to U.S. Drought Monitor maps that are produced on a weekly basis by the National Drought Mitigation Center. U.S. Drought Monitor maps are archived at <http://www.drought.unl.edu/dm/archive.html>.

In addition, Notice 2006-82 provides that the Internal Revenue Service will publish in September of each year a list of counties or parishes (hereinafter "counties") for which exceptional, extreme, or severe drought was reported during the preceding 12 months. Taxpayers may use this list instead of U.S. Drought Monitor maps to determine whether exceptional, extreme, or severe drought has been reported for any location in the applicable region.

The Appendix to this notice contains the list of counties for which exceptional, extreme, or severe drought was reported during the 12-month period ending August 31, 2006. Under Notice 2006-82, the 12-month period ending on August 31, 2006, is not a drought-free year for an applicable region that includes any county on this list. Accordingly, for a taxpayer who qualified for a four-year replacement period for livestock sold or exchanged on account of drought and

whose replacement period is scheduled to expire at the end of 2006 (or, in the case of a fiscal year taxpayer, at the end of the taxable year that includes August 31, 2006), the replacement period will be extended under § 1033(e)(2) and Notice 2006-82 if the applicable region includes any county on this list. This extension will continue until the end of the taxpayer's first taxable year ending after a drought-free year for the applicable region.

SECTION 4. DRAFTING INFORMATION

The principal author of this notice is Jeffrey Marshall of the Office of Associate Chief Counsel (Income Tax and Accounting). For further information regarding this notice, contact Mr. Marshall at (202) 622-7287 (not a toll-free call).

APPENDIX

Alabama

Counties of Autauga, Baldwin, Barbour, Bibb, Blount, Bullock, Butler, Calhoun, Chambers, Cherokee, Chilton, Choctaw, Clarke, Clay, Cleburne, Coffee, Colbert, Conecuh, Coosa, Covington, Crenshaw, Cullman, Dale, Dallas, DeKalb, Elmore, Escambia, Etowah, Fayette, Franklin, Geneva, Greene, Hale, Henry, Houston, Jefferson, Lamar, Lauderdale, Lawrence, Lee, Limestone, Lowndes, Macon, Madison, Marengo, Marion, Marshall, Mobile, Monroe, Montgomery, Morgan, Perry, Pickens, Pike, Randolph, Russell, St. Clair, Shelby, Sumter, Talladega, Tallapoosa, Tuscaloosa, Walker, Washington, Wilcox, and Winston.

Arkansas

Counties of Arkansas, Ashley, Baxter, Benton, Boone, Bradley, Calhoun, Carroll, Chicot, Clark, Cleburne, Cleveland, Columbia, Conway, Craighead, Crawford, Crittenden, Cross, Dallas, Desha, Drew, Faulkner, Franklin, Fulton, Garland, Grant, Greene, Hempstead, Hot Spring, Howard, Independence, Izard, Jackson, Jefferson, Johnson, Lafayette, Lawrence, Lee, Lincoln, Little River, Logan, Lonoke, Madison, Marion, Miller, Mississippi, Monroe, Montgomery, Nevada, Newton, Ouachita, Perry, Phillips, Pike, Poinsett, Polk, Pope, Prairie, Pulaski, Randolph, St. Francis, Saline, Scott, Searcy, Sebastian, Sevier, Sharp, Stone, Union, Van Buren, Washington, White, Woodruff, and Yell.

Arizona

Counties of Apache, Cochise, Coconino, Gila, Graham, Greenlee, La Paz, Maricopa, Mohave, Navajo, Pima, Pinal, Santa Cruz, Yavapai, and Yuma.

Colorado

Counties of Adams, Alamosa, Arapahoe, Archuleta, Baca, Bent, Boulder, Broomfield, Chaffee, Cheyenne, Clear Creek, Conejos, Costilla, Crowley, Custer, Denver, Dolores, Douglas, El Paso, Elbert, Fremont, Gilpin, Grand, Gunnison, Hinsdale, Huerfano, Jefferson, Kiowa, Kit Carson, La Plata, Larimer, Las Animas, Lincoln, Logan, Mineral, Moffat, Montezuma, Morgan, Otero, Ouray, Park, Phillips, Prowers, Pueblo, Rio Grande, Saguache, San Juan, San Miguel, Sedgwick, Summit, Teller, Washington, Weld, and Yuma.

Florida

Counties of Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Liberty, Okaloosa, Santa Rosa, Walton, and Washington.

Georgia

Counties of Baker, Baldwin, Barrow, Bartow, Ben Hill, Bibb, Bleckley, Butts, Calhoun, Carroll, Chattahoochee, Cherokee, Clarke, Clay, Clayton, Cobb, Coweta, Crawford, Crisp, Dawson, Decatur, DeKalb, Dodge, Dooly, Dougherty, Douglas, Early, Emanuel, Fayette, Floyd, Forsyth, Fulton, Gilmer, Glascock, Gordon, Greene, Gwinnett, Habersham, Hall, Hancock, Haralson, Harris, Heard, Henry, Houston, Jackson, Jasper, Jeff Davis, Jefferson, Johnson, Jones, Lamar, Laurens, Lee, Lumpkin, Macon, Madison, Marion, Meriwether, Miller, Monroe, Montgomery, Morgan, Muscogee, Newton, Oconee, Oglethorpe, Paulding, Peach, Pickens, Pike, Polk, Pulaski, Putnam, Quitman, Rabun, Randolph, Rockdale, Schley, Seminole, Spalding, Stewart, Sumter, Talbot, Taliaferro, Taylor, Telfair, Terrell, Toombs, Treutlen, Troup, Turner, Twiggs, Upson, Walton, Warren, Washington, Webster, Wheeler, Wilcox, Wilkinson, and Worth.

Iowa

Counties of Adair, Adams, Appanoose, Audubon, Benton, Buena Vista, Calhoun, Carroll, Cass, Cedar, Cherokee, Clarke, Clay, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dickinson, Dubuque, Emmet, Fremont, Greene, Guthrie, Hancock, Harrison, Henry, Humboldt, Ida, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Lyon, Madison, Mahaska, Marion, Mills, Monona, Monroe, Montgomery, Muscatine, O'Brien, Osceola, Page, Palo Alto, Plymouth, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac, Scott, Shelby, Sioux, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Woodbury, and Wright.

Idaho

Counties of Bonner, Butte, Clark, Clearwater, Custer, Fremont, Idaho, Jefferson, Latah, Lemhi, Lewis, Madison, Nez Perce, Shoshone, Teton, and Valley.

Illinois

Counties of Adams, Boone, Brown, Bureau, Calhoun, Carroll, Cass, Champaign, Christian, Cook, De Witt, DeKalb, DuPage, Ford, Fulton, Greene, Grundy, Hancock, Henderson, Henry, Iroquois, Jersey, Jo Daviess, Kane, Kankakee, Kendall, Knox, LaSalle, Lake, Lee, Livingston, Logan, Macon, Macoupin, Marshall, Mason, McDonough, McHenry, McLean, Menard, Mercer, Montgomery, Morgan, Moultrie, Ogle, Peoria, Piatt, Pike, Putnam, Rock Island, Sangamon, Schuyler, Scott, Shelby, Stark, Stephenson, Tazewell, Warren, Whiteside, Will, Winnebago, and Woodford.

Indiana

Counties of Jasper, Lake, LaPorte, Newton, Porter, and St. Joseph.

Kansas

Counties of Allen, Anderson, Atchison, Barber, Bourbon, Chautauqua, Cherokee, Cheyenne, Clark, Comanche, Cowley, Crawford, Decatur, Doniphan, Elk, Finney, Ford, Gove, Graham, Grant, Gray, Greeley, Greenwood, Hamilton, Harper, Haskell, Hodgeman, Jewell, Johnson, Kearny, Kingman, Kiowa, Labette, Lane, Leavenworth, Linn, Logan, Meade, Miami, Montgomery, Morton, Neosho, Ness, Norton, Phillips, Pratt, Rawlins, Scott, Seward, Sheridan, Sherman, Smith, Stanton, Stevens, Sumner, Thomas, Wallace, Wichita, Wilson, Woodson, and Wyandotte.

Kentucky

Counties of Adair, Allen, Anderson, Barren, Bath, Bell, Bourbon, Boyd, Boyle, Breathitt, Butler, Carter, Casey, Clark, Clay, Clinton, Cumberland, Edmonson, Elliott, Estill, Fayette, Fleming, Floyd, Garrard, Grayson, Green, Greenup, Hardin, Harlan, Harrison, Hart, Jackson, Jessamine, Johnson, Knott, Knox, Larue, Laurel, Lawrence, Lee, Leslie, Letcher, Lewis, Lincoln, Logan, Madison, Magoffin, Marion, Martin, Mason, McCreary, Menifee, Mercer, Metcalfe, Monroe, Montgomery, Morgan, Nelson, Nicholas, Owsley, Perry, Pike, Powell, Pulaski, Robertson, Rockcastle, Rowan, Russell, Scott, Simpson, Taylor, Warren, Washington, Wayne, Whitley, Wolfe, and Woodford.

Louisiana

Parishes of Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Grant, Iberia, Iberville, Jefferson Davis, Jefferson, LaSalle, Lafayette, Lafourche, Lincoln, Livingston, Madison, Morehouse, Natchitoches, Orleans, Ouachita, Plaquemines, Pointe Coupee, Rapides, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, and West Feliciana.

Michigan

Counties of Alger, Allegan, Baraga, Barry, Berrien, Branch, Calhoun, Cass, Charlevoix, Cheboygan, Chippewa, Delta, Dickinson, Emmet, Gogebic, Houghton, Ionia, Iron, Kalamazoo, Kent, Keweenaw, Luce, Mackinac, Marquette, Menominee, Muskegon, Newaygo, Ontonagon, Ottawa, Presque Isle, St. Joseph, Schoolcraft, and Van Buren.

Minnesota

Counties of Aitkin, Anoka, Becker, Beltrami, Benton, Big Stone, Carlton, Carver, Cass, Chippewa, Chisago, Clay, Clearwater, Cook, Crow Wing, Douglas, Grant, Hennepin, Hubbard, Isanti, Itasca, Kanabec, Kandiyohi, Kittson, Koochiching, Lac qui Parle, Lake, Lake of the Woods, Mahnomon, Marshall, McLeod, Meeker, Mille Lacs, Morrison, Norman, Otter Tail, Pennington, Pine, Polk, Pope, Ramsey, Red Lake, Rock, Roseau, St. Louis, Sherburne, Stearns, Stevens, Swift, Todd, Traverse, Wadena, Washington, Wilkin, Wright, and Yellow Medicine.

Missouri

Counties of Adair, Andrew, Atchison, Audrain, Barry, Barton, Bates, Benton, Boone, Buchanan, Caldwell, Callaway, Camden, Carroll, Cass, Cedar, Chariton, Christian, Clark, Clay, Clinton, Cole, Cooper, Dade, Dallas, Daviess, DeKalb, Douglas, Gentry, Greene, Grundy, Harrison, Henry, Hickory, Holt, Howard, Howell, Jackson, Jasper, Johnson, Knox, Laclede, Lafayette, Lawrence, Lewis, Lincoln, Maries, Marion, McDonald, Mercer, Miller, Moniteau, Monroe, Montgomery, Morgan, Newton, Nodaway, Osage, Ozark, Pettis, Pike, Platte, Polk, Pulaski, Putnam, Ralls, Randolph, Ray, St. Clair, Saline, Schuyler, Scotland, Shelby, Stone, Taney, Vernon, Webster, Worth, and Wright.

Mississippi

Counties of Adams, Alcorn, Amite, Attala, Benton, Bolivar, Calhoun, Carroll, Chickasaw, Choctaw, Claiborne, Clarke, Clay, Coahoma, Copiah, Covington, DeSoto, Forrest, Franklin, George, Greene, Grenada, Hancock, Harrison, Hinds, Holmes, Humphreys, Issaquena, Itawamba, Jackson, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lafayette, Lamar, Lauderdale, Lawrence, Leake, Lee, Leflore, Lincoln, Lowndes, Madison, Marion, Marshall, Monroe, Montgomery, Neshoba, Newton, Noxubee, Oktibbeha, Panola, Pearl River, Perry, Pike, Pontotoc, Prentiss, Quitman, Rankin, Scott, Sharkey, Simpson, Smith, Stone, Sunflower, Tallahatchie, Tate, Tippah, Tishomingo, Tunica, Union, Walthall, Warren, Washington, Wayne, Webster, Wilkinson, Winston, Yalobusha, and Yazoo.

Montana

Counties of Beaverhead, Big Horn, Blaine, Broadwater, Carbon, Carter, Cascade, Chouteau, Custer, Daniels, Dawson, Fallon, Flathead, Gallatin, Garfield, Glacier, Hill, Jefferson, Lewis and Clark, Liberty, Lincoln, McCone, Meagher, Mineral, Missoula, Musselshell, Park, Petroleum, Phillips, Pondera, Powder River, Powell, Prairie, Ravalli, Richland, Roosevelt, Rosebud, Sanders, Sheridan, Stillwater, Sweet Grass, Teton, Toole, Treasure, Valley, Wibaux, and Yellowstone.

Nebraska

Counties of Adams, Antelope, Arthur, Banner, Blaine, Boone, Box Butte, Boyd, Brown, Buffalo, Burt, Butler, Cass, Cedar, Chase, Cherry, Cheyenne, Clay,

Colfax, Cuming, Custer, Dakota, Dawes, Dawson, Deuel, Dixon, Dodge, Douglas, Dundy, Fillmore, Franklin, Frontier, Furnas, Gage, Garden, Garfield, Gosper, Grant, Greeley, Hall, Hamilton, Harlan, Hayes, Hitchcock, Holt, Hooker, Howard, Jefferson, Johnson, Kearney, Keith, Keya Paha, Kimball, Knox, Lancaster, Lincoln, Logan, Loup, Madison, McPherson, Merrick, Morrill, Nance, Nemaha, Nuckolls, Otoe, Pawnee, Perkins, Phelps, Pierce, Platte, Polk, Red Willow, Richardson, Rock, Saline, Sarpy, Saunders, Scotts Bluff, Seward, Sheridan, Sherman, Sioux, Stanton, Thayer, Thomas, Thurston, Valley, Washington, Wayne, Webster, Wheeler, and York.

New Mexico

Counties of Bernalillo, Catron, Chaves, Cibola, Colfax, Curry, De Baca, Dona Ana, Eddy, Grant, Guadalupe, Harding, Hidalgo, Lea, Lincoln, Los Alamos, Luna, McKinley, Mora, Otero, Quay, Rio Arriba, Roosevelt, San Juan, San Miguel, Sandoval, Santa Fe, Sierra, Socorro, Taos, Torrance, Union, and Valencia.

North Carolina

Counties of Alamance, Alexander, Alleghany, Anson, Ashe, Avery, Buncombe, Burke, Cabarrus, Caldwell, Caswell, Catawba, Chatham, Clay, Cleveland, Davidson, Davie, Durham, Forsyth, Franklin, Gaston, Granville, Guilford, Halifax, Harnett, Haywood, Henderson, Iredell, Jackson, Johnston, Lee, Lincoln, Macon, Madison, McDowell, Mecklenburg, Mitchell, Montgomery, Moore, Nash, Northampton, Orange, Person, Polk, Randolph, Richmond, Rockingham, Rowan, Rutherford, Stanly, Stokes, Surry, Swain, Transylvania, Union, Vance, Wake, Warren, Watauga, Wilkes, Yadkin, and Yancey.

North Dakota

Counties of Adams, Barnes, Benson, Billings, Bottineau, Bowman, Burke, Burleigh, Cass, Cavalier, Dickey, Divide, Dunn, Eddy, Emmons, Foster, Golden Valley, Grand Forks, Grant, Griggs, Hettinger, Kidder, LaMoure, Logan, McHenry, McIntosh, McKenzie, McLean, Mercer, Morton, Mountrail, Nelson, Oliver, Pembina, Pierce, Ramsey, Ransom, Renville, Richland, Rolette, Sargent, Sheridan, Sioux, Slope, Stark, Steele, Stutsman, Towner, Traill, Walsh, Ward, Wells, and Williams.

Ohio

Counties of Adams, Gallia, Jackson, Lawrence, and Scioto.

Oklahoma

Counties of Adair, Alfalfa, Atoka, Beaver, Beckham, Blaine, Bryan, Caddo, Canadian, Carter, Cherokee, Choctaw, Cimarron, Cleveland, Coal, Comanche, Cotton, Craig, Creek, Custer, Delaware, Dewey, Ellis, Garfield, Garvin, Grady, Grant, Greer, Harmon, Harper, Haskell, Hughes, Jackson, Jefferson, Johnston, Kay, Kingfisher, Kiowa, Latimer, LeFlore, Lincoln, Logan, Love, Major, Marshall, Mayes, McClain, McCurtain, McIntosh, Murray, Muskogee, Noble, Nowata, Okfuskee, Oklahoma, Okmulgee, Osage, Ottawa, Pawnee, Payne, Pittsburg, Pontotoc, Pottawatomie, Pushmataha, Roger Mills, Rogers, Seminole, Sequoyah, Stephens, Texas, Tillman, Tulsa, Wagoner, Washington, Washita, Woods, and Woodward.

Oregon

Counties of Baker, Clackamas, Crook, Deschutes, Gilliam, Grant, Hood River, Jefferson, Klamath, Lake, Lane, Linn, Marion, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, and Wheeler.

South Carolina

Counties of Anderson, Cherokee, Chester, Chesterfield, Fairfield, Greenville, Kershaw, Lancaster, Laurens, Newberry, Oconee, Pickens, Richland, Spartanburg, Union, and York.

South Dakota

Counties of Aurora, Beadle, Bennett, Bon Homme, Brookings, Brown, Brule, Buffalo, Butte, Campbell, Charles Mix, Clark, Clay, Codington, Corson, Custer, Davison, Day, Deuel, Dewey, Douglas, Edmunds, Fall River, Faulk, Grant, Gregory, Haakon, Hamlin, Hand, Hanson, Harding, Hughes, Hutchinson, Hyde, Jackson, Jerauld, Jones, Kingsbury, Lake, Lawrence, Lincoln, Lyman, Marshall, McCook, McPherson, Meade, Mellette, Miner, Minnehaha, Pennington, Perkins, Potter, Roberts, Sanborn, Shannon, Spink, Stanley, Sully, Todd, Tripp, Turner, Union, Walworth, Yankton, and Ziebach.

Tennessee

Counties of Chester, Fayette, Hardeman, Hardin, Haywood, Lauderdale, Lawrence, Macon, McNairy, Shelby, Sumner, Tipton, and Wayne.

Texas

Counties of Anderson, Andrews, Angelina, Aransas, Archer, Armstrong, Atascosa, Austin, Bailey, Bandera, Bastrop, Baylor, Bee, Bell, Bexar, Blanco, Borden, Bosque, Bowie, Brazoria, Brazos, Brewster, Briscoe, Brooks, Brown,

Burleson, Burnet, Caldwell, Calhoun, Callahan, Cameron, Camp, Carson, Cass, Castro, Chambers, Cherokee, Childress, Clay, Cochran, Coke, Coleman, Collin, Collingsworth, Colorado, Comal, Comanche, Concho, Cooke, Coryell, Cottle, Crane, Crockett, Crosby, Culberson, Dallam, Dallas, Dawson, Deaf Smith, Delta, Denton, DeWitt, Dickens, Dimmit, Donley, Duval, Eastland, Ector, Edwards, El Paso, Ellis, Erath, Falls, Fannin, Fayette, Fisher, Floyd, Foard, Fort Bend, Franklin, Freestone, Frio, Gaines, Galveston, Garza, Gillespie, Glasscock, Goliad, Gonzales, Gray, Grayson, Gregg, Grimes, Guadalupe, Hale, Hall, Hamilton, Hansford, Hardeman, Hardin, Harris, Harrison, Hartley, Haskell, Hays, Hemphill, Henderson, Hidalgo, Hill, Hockley, Hood, Hopkins, Houston, Howard, Hudspeth, Hunt, Hutchinson, Irion, Jack, Jackson, Jasper, Jeff Davis, Jefferson, Jim Hogg, Jim Wells, Johnson, Jones, Karnes, Kaufman, Kendall, Kenedy, Kent, Kerr, Kimble, King, Kinney, Kleberg, Knox, La Salle, Lamar, Lamb, Lampasas, Lavaca, Lee, Leon, Liberty, Limestone, Lipscomb, Live Oak, Llano, Loving, Lubbock, Lynn, Madison, Marion, Martin, Mason, Matagorda, Maverick, McCulloch, McLennan, McMullen, Medina, Menard, Midland, Milam, Mills, Mitchell, Montague, Montgomery, Moore, Morris, Motley, Nacogdoches, Navarro, Newton, Nolan, Nueces, Ochiltree, Oldham, Orange, Palo Pinto, Panola, Parker, Parmer, Pecos, Polk, Potter, Presidio, Rains, Randall, Reagan, Real, Red River, Reeves, Refugio, Roberts, Robertson, Rockwall, Runnels, Rusk, San Augustine, San Jacinto, San Patricio, San Saba, Schleicher, Scurry, Shackelford, Shelby, Sherman, Smith, Somervell, Starr, Stephens, Sterling, Stonewall, Sutton, Swisher, Tarrant, Taylor, Terrell, Terry, Throckmorton, Titus, Tom Green, Travis,

Trinity, Tyler, Upshur, Upton, Uvalde, Val Verde, Van Zandt, Victoria, Walker, Waller, Ward, Washington, Webb, Wharton, Wheeler, Wichita, Wilbarger, Willacy, Williamson, Wilson, Winkler, Wise, Wood, Yoakum, Young, Zapata, and Zavala.

Utah

County of San Juan.

Virginia

Counties of Appomattox, Brunswick, Campbell, Carroll, Charlotte, Dinwiddie, Greenville, Halifax, Lee, Lunenburg, Mecklenburg, Nottoway, Pittsylvania, Prince Edward, Scott, Sussex, and Wise.

Washington

Counties of Adams, Asotin, Benton, Chelan, Columbia, Douglas, Ferry, Franklin, Garfield, Grant, King, Kittitas, Klickitat, Lewis, Lincoln, Okanogan, Pierce, Skagit, Skamania, Snohomish, Spokane, Walla Walla, Whatcom, Whitman, and Yakima.

Wisconsin

Counties of Ashland, Barron, Bayfield, Burnett, Calumet, Chippewa, Columbia, Dane, Dodge, Door, Douglas, Dunn, Florence, Fond du Lac, Forest, Grant, Green, Iowa, Iron, Jefferson, Kenosha, Lafayette, Langlade, Lincoln, Manitowoc, Marathon, Marinette, Milwaukee, Oconto, Oneida, Ozaukee, Polk, Price, Racine, Rock, Rusk, St. Croix, Sawyer, Sheboygan, Taylor, Vilas, Walworth, Washburn, Washington, and Waukesha.

West Virginia

Counties of Cabell and Wayne.

Wyoming

Counties of Albany, Big Horn, Campbell, Carbon, Converse, Crook, Fremont,
Goshen, Hot Springs, Johnson, Laramie, Natrona, Niobrara, Park, Platte,
Sheridan, Sublette, Sweetwater, Teton, Washakie, and Weston.